

of land assessed. Immediately after such assessment roll has been completed, the board of aldermen shall cause it to be deposited in the office of the clerk of the municipality for inspection by parties interested, and shall cause to be published a notice of the completion of the assessment roll, setting forth a description in general terms of the local improvements, and the time fixed for the meeting of the board of aldermen for the hearing of allegations and objections in respect to the special assessment, such meeting not to be earlier than ten days from the first publication or posting of said notice. Any number of assessment rolls may be included in one notice. At the time so appointed, or at some other time to which it may adjourn, for that purpose, the board of aldermen or a committee thereof must hear the allegations and objections of all persons interested who appear, and may make proof in relation thereto. The board of aldermen may thereupon correct such assessment roll, and either confirm the same or may set it aside, and provide for a new assessment. Whenever the board of aldermen shall confirm an assessment for a local improvement, the clerk of the municipality shall enter on the minutes of the board of aldermen the date, hour, minutes and time for such confirmation, and from the time of such confirmation the assessments embraced in the assessment roll shall be a lien on the real property against which the same are assessed, superior to all other liens and encumbrances. After the roll is confirmed a copy of the same must be delivered to the tax collector or other officer charged with the duty of collecting taxes. If a person assessed is dissatisfied with the amount of the said charge, he may give notice, within ten days after such confirmation, that he takes an appeal to the next term of Superior Court of Haywood County, and shall, within five days thereafter, serve a statement of facts upon which he bases his appeal, but said appeal shall not delay or stop the said improvements. The said appeal shall at the said term of court be tried as other actions at law. The board of aldermen may correct, cancel, or remit any assessment for a local improvement, and may remit, cancel or adjust the interest or penalties on any such assessment. The board of aldermen has the power, when in its judgment there is any irregularity, omission, error, or lack of jurisdiction in any of the proceedings relating thereto, to set aside the whole of the local assessment made by it, and thereupon to make reassessment. In such case there shall be included as a part of the costs of the public improvements involved, all interest paid or accrued on notes or certificates of indebtedness or assessment bonds issued by the municipality to pay the expenses of such improvements, and the proceeding shall be in all respects as in cases of local assessment and such reassessment shall have the same valid and binding force as if it had originally been properly made.

Deposit of assessment rolls.

Notice of completion of rolls.

Date for hearing.

Hearing.

Revision of assessment roll.

Record of confirmation.

Lien on real property.

Delivery for collection.

Right of appeal.

Trial of appeal.

Correction of assessment.

Reassessment.

Interest included.

Force of reassessment.